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## Remarks/Arguments:

Reconsideration of the application is requested.

Claims 1-22 remain in the application. Claim 1 has been amended. Claims 11-22 have been withdrawn from consideration. Claim 23 was previously cancelled.

In item 2 on page 2 of the above-identified Office action, claims 1-10 have been rejected as failing to set forth the subject matter which applicant(s) regard as their invention under 35 U.S.C. § 112.

Applicant respectfully disagrees with the Examiner's allegations that "as per the arguments filed on 3/04/06, applicant agrees that these steps are not optional". More specifically, applicant stated that the corrugating step is not optional for any layers that require corrugations.

However, the corrugating step is not required for non-corrugated layers or flat layers. Therefore, it is respectfully noted that the Examiner's allegation that "applicant agrees that these steps are not optional", is not accurate.

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Nevertheless claim 1 has been amended to facilitate prosecution of the application. Therefore, the rejection is believed to have been overcome.

It is accordingly believed that the claims meet the requirements of 35 U.S.C. § 112, second paragraph. Should the Examiner find any further objectionable items, counsel would appreciate a telephone call during which the matter may be resolved. The above-noted changes to the claims are provided solely for cosmetic or clarificatory reasons. The changes are not provided for overcoming the prior art nor for any reason related to the statutory requirements for a patent.

In item 4 on page 3 of the above-identified Office action, claims 1-8 have been rejected as being fully anticipated by Toshiaki (JP 01012018) under 35 U.S.C. § 102.

As will be explained below, it is believed that the claims were patentable over the cited art in their original form and the claims have, therefore, not been amended to overcome the references.

Before discussing the prior art in detail, it is believed that a brief review of the invention as claimed, would be helpful.

Claim 1 calls for, inter alia:

constructing at least one hole with the hole edge in the sheet metal layer at the at least one associated hole position, identifying whether or not the sheet metal layer is to be corrugated, and corrugating at least a portion of the section of layers to be corrugated.

The Toshiaki reference discloses the implementation of recesses by drilling a plurality of holes in a metal plate before the winding of a metal carrier. Toshiaki discloses that "plural holes 50-52 are drilled in the metal carrier catalyzer 20 made up of assembling a flat metal plate 21 and a corrugated metal plate 22 as one body at specified intervals" (abstract constitution). Therefore, Toshiaki discloses that the holes are drilled in the flat metal plate and the corrugated metal plate in the same operation. Accordingly, the holes are drilled in the corrugated metal plate after it has been corrugated.

The reference does not show constructing at least one hole with the hole edge in the sheet metal layer at the at least one associated hole position, identifying whether or not the sheet metal layer is to be corrugated, and corrugating at least a portion of the section of layers to be corrugated, as

recited in claim 1 of the instant application. The Toshiaki reference discloses that a hole is formed in the flat plate and the corrugated plate in the same operation, as the hole is formed in both the plates at the same time after the two plates are disposed on top of each other. Toshiaki does not disclose that the corrugated plate is corrugated after a flat sheet has a hole formed therein. This is contrary to the invention of the instant application as claimed, which recites constructing at least one hole with the hole edge in the sheet metal layer at the at least one associated hole position, identifying whether or not the sheet metal layer is to be corrugated, and corrugating at least a portion of the section of layers to be corrugated

Since claim 1 is believed to be allowable over Toshiaki dependent claims 2-8 are believed to be allowable over Toshiaki as well.

In item 6 on page 4 of the Office action, claims 9 and 10 have been rejected as being obvious over Toshiaki (JP 01012018) under 35 U.S.C. § 103. Since claim 1 is believed to be allowable, dependent claims 9 and 10 are believed to be allowable as well.

It is accordingly believed to be clear that none of the references, whether taken alone or in any combination, either show or suggest the features of claim 1. Claim 1 is, therefore, believed to be patentable over the art and since all of the dependent claims are ultimately dependent on claim 1, they are believed to be patentable as well.

In view of the foregoing, reconsideration and allowance of claims 1-10 are solicited.

In the event the Examiner should still find any of the claims to be unpatentable, counsel respectfully requests a telephone call so that, if possible, patentable language can be worked out.

If an extension of time for this paper is required, petition for extension is herewith made.

Please charge any other fees which might be due with respect to Sections 1.16 and 1.17 to the Deposit Account of Lerner Greenberg Stemer LLP, No. 12-1099.

Respectfully submitted,

For Applicant (s)

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